## ESTIMATED REVENUE EFFECTS OF THE CHAIRMAN'S AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 3991, THE "TAXPAYER PROTECTION AND IRS ACCOUNTABILITY ACT OF 2002," SCHEDULED FOR MARKUP BY THE COMMITTEE ON WAYS AND MEANS ON MARCH 20, 2002

## Fiscal Years 2002 - 2012

[Millions of Dollars]

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2002-07	2002-12
Reforming Penalty and Interest Provisions														
Clarification of application of Federal tax deposit														
penalty	DOE	[1]	-5	-5	-5	-5	-5	-5	-6	-6	-6	-6	-27	-5
2. Failure to pay estimated tax	. etpm tyba 12/31/02			-72	-74	-76	-78	-81	-83	-86	-88	-91	-300	-72
3. Exclusion from gross income for interest on														
overpayments of income tax by individuals	iri cyba DOE		963	-96	-99	-103	-106	-109	-112	-116	-120	-125	559	-2
4. Abatement of interest	iao/a DOE		[1]	-1	-1	-1	-2	-2	-2	-3	-2	-3	-5	-1
5. Deposits to stop the running of interests on potential														
underpayments	. dma DOE	19	76	47	-4	-4	-4	-4	-5	-5	-5	-6	130	10
6. Expansion of interest netting for individuals			[1]	-1	-1	-1	-2	-2	-2	-3	-2	-3	-5	-1
7. Waiver of certain penalties for first-time														
unintentional minor errors	after 12/31/02		-44	-46	-47	-49	-50	-51	-53	-55	-56	-58	-236	-50
8. Frivolous tax returns and submissions							- Negligib	le Revenu	ie Effect -					
Total of Reforming Penalty and Interest Provisions		19	990	-174	-231	-239	-247	-254	-263	-274	-279	-292	116	-1,24
Total of Reforming Penalty and Interest Provisions		19	990	-1/4	-231	-239	-241	-234	-203	-2/4	-219	-292	110	-1,24
Provisions to Improve the Fairness of IRS Collection Procedures														
Authorize IRS to enter into installment agreements														
that provide for partial payment	iaeio/a DOE	11	30	14	5	[3] -3	[3]	[3]	[3]	[3]	[3]	[3]	61	6
Extend time limit for contesting IRS levy      Place threshold on tolling of statute of limitations	DOE		-1	-2	-2		-3	-3	-3	-4	-4	-4	-11	-2
during review by Taxpayer Advocate Service	. DOE -						- Negligib	le Revenu	ie Effect -					
4. Study of liens and levies	1ya DOE													
Total of Provisions to Improve the Fairness of IRS	•													
Collection Procedures		11	29	12	3	•	•	•	•	4	4	4	50	3
Collection Procedures		11	29	12	3	-3	-3	-3	-3	-4	-4	-4	30	3
Provisions to Improve the Efficiency of Tax Administration														
<ol> <li>Modify section 1203 of the IRS Restructuring and</li> </ol>														
Reform Act of 1998	. DOE -						- Negligib	le Revenu	ie Effect -					
2. Confirmation of tax court authority to apply equitable														
recoupment	. [4]						No F	Revenue E	ffect					
Consolidate review of collection due process cases in the Tax Court	afa DOE						No F	Revenue E	ffect					
Office of Chief Counsel Review of														
offers-in-compromise	. oicsopo/a DOE						No F	Revenue E	ffect					
	1													
Total of Provisions to Improve the Efficiency of Tax			163											-
Administration	•••••	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[5]	[

Provision	Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2002-07	2002-12
Taxpayer Information Confidentiality Provisions														
Collection activities with respect to a joint return														
disclosable based on oral request	rma DOE						No F	Revenue E	ffect					
Taxpayer representatives not subject to examination														
without supervisor approval	DOE						No F	Revenue E	ffect					
3. Disclosure in judicial or administrative tax														
proceedings of return and return information of														
persons who are not party to such proceedings	pca DOE						No F	Revenue E	ffect					
4. Prohibition of disclosure of taxpayer identification	·													
information with respect to disclosure of accepted														
offers-in-compromise	Dma DOE						No F	Revenue E	ffect					
5. Compliance by contractors with confidentiality														
safeguards	Dma 12/31/02						No F	Revenue E	ffect					
6. Higher standards for requests for and consents to														
disclosure	racma 3ma DOE						No F	Revenue E	ffect					
7. Notice to taxpayer concerning administrative	DOE &													
determination of browsing; annual report							No F	Revenue E	ffect					
Disclosure regarding suicide threats														
Disclosure of taxpayer identity for tax refund														
purposes	DOE						No F	Revenue E	ffect					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions														
Total of Taxpayer Information Confidentiality Provisions	DOE													
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE													
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Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6]						- Negligib	le Revenu	ıe Effect -					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6]						- Negligib	le Revenu	ıe Effect -					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE						- Negligib No F	le Revenu Revenue E Revenue E	ie Effect -			 		
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8]						- Negligib No F No F No F	le Revenu Revenue E Revenue E Revenue E	re Effect -					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7]						- Negligib No F No F No F	le Revenu Revenue E Revenue E Revenue E	e Effect					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8]						- Negligib No F No F No F	le Revenu Revenue E Revenue E Revenue E	e Effect					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10]						- Negligib No F No F No F No F	le Revenu Revenue E Revenue E Revenue E Revenue E	e Effect					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE						- Negligib No F No F No F No F No F	le Revenu Revenue E Revenue E Revenue E Revenue E	e Effect					
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE DOE						- Negligib No F No F No F No F No F	le Revenu Revenue E Revenue E Revenue E Revenue E Revenue E	e Effect					
Miscellaneous Provisions  Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE DOE						- Negligib No F No F No F No F No F	le Revenu Revenue E Revenue E Revenue E Revenue E Revenue E Revenue E	ie Effect					
Miscellaneous Provisions  Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE DOE				[5]		- Negligib No F	le Revenu Revenue E Revenue E Revenue E Revenue E Revenue E Revenue E	iffect	[5]	[5]	[5]		[5
Miscellaneous Provisions  Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE DOE				[5]	[5]	- Negligib No F	le Revenu Revenue E Revenue E Revenue E Revenue E Revenue E Revenue E	iffect	[5]	[5]	[5]	[5]	[5
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE [6] rpea DOE [7] [8] [9] [10] mha DOE DOE				[5]	[5]	- Negligib No F	le Revenu Revenue E Revenue E Revenue E Revenue E Revenue E Revenue E	iffect	[5]	[5]	[5]	[5]	[5
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE  [6]  rpea DOE  [7]  [8]  [9]  [10]  mha DOE  DOE	[5]	[ <b>5</b> ]	[5]	[5]	[5]	- Negligib No F	le Revenue E Revenue E Revenue E Revenue E Revenue E Revenue E [5]	re Effect	[5]	[5]	[5]	[5]	[5
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE  [6]  rpea DOE  [7]  [8]  [9]  [10]  mha DOE  DOE  DOE	[5]	<b>[5]</b>	[5]	[5]	[5]	- Negligib No F No F No F No F No F No F [5]	le Revenue E [5] Revenue E	iffect	[1]	[5]	[5]	[ <b>5</b> ]	
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE  [6]  rpea DOE  [7]  [8]  [9]  [10]  mha DOE  DOE  DOE	[5]	<b>[5]</b>	[5]	[5]	[5]	- Negligib No F No F No F No F No F No F [5]	le Revenue E [5] Revenue E	iffect	[1]	[5]	[5]	[ <b>5</b> ]	[5]
Total of Taxpayer Information Confidentiality Provisions  Miscellaneous Provisions  1. Clarification of definition of church tax inquiry	DOE  [6]  rpea DOE  [7]  [8]  [9]  [10]  mha DOE  DOE  DOE	[5]	<b>[5]</b>	[5]	[5]	[5]	- Negligib No F No F No F No F No F No F [5]	le Revenue E [5] Revenue E	iffect	[1]	[5]	[5]	[ <b>5</b> ]	[5]

Provision Effective	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2002-07	2002-12
Capital gains treatment to apply to outright sales of timber by landowners						- Negligibl	e Revenu	e Effect -					
Total of Additional Provisions	3	-5	-1	-1	[1]	[1]	[1]	[1]	[1]	[1]	[1]	-10	-12
NET TOTAL	27	1,014	-163	-229	-242	-250	-257	-266	-278	-283	-296	156	-1,223

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

afa = appeals filed after

arttta = amounts returned to the taxpayer after

cyba = calendar years beginning after

cyea = calendar years ending after

DOE = date of enactment

dma = distributions made after

Dma = disclosures made after

etpm = estimated tax payments made

iaa - interest accrued after

iaeio/a = installment agreements entered into on or after

iao/a = interest accruing on or after

iri = interest received in

mha = meetings held after

pca = proceedings commenced after

racma = requests and consents made after

rfa = returns filed after

rma = requests made after

rpea = reporting periods ending after

sota = sales of timber after

tyba = taxable years beginning after

3ma = three months after

1ya = one year after

- [1] Loss of less than \$500,000.
- [2] Provision effective for submissions made and issues raised after the date on which the Secretary first prescribes the required lists.
- [3] Gain of less than \$500,000.
- [4] The proposal would be effective for any action or proceeding in the Tax Court with respect to which a decision has not become final as of the date of enactment.
- [5] Negligible revenue effect.
- [6] The extension of the declaratory judgment procedures to organizations other than section 501(c)(3) organizations would be effective for pleadings with respect to determinations made after the date of enactment.
- [7] The first annual report would be required for fiscal year 2002. The reports must be published no later than three months following the close of the fiscal year.
- [8] The first annual report would be required for fiscal year 2002. The reports must be provided to the Congress no later than six months following the close of the fiscal year.
- [9] The report must be issued no later than 18 months after the date of enactment.
- [10] The revisions to Publication 1 would be required to be made as soon as practicable, but not later than 180 days after the date of enactment. The revisions to the Form 1040 instructional packages would be required to be made for instructions for taxable years beginning after December 31, 2001.
- [11] Estimate provided by Congressional Budget Office.